

MINISTRY OF FINANCE
 (Department of Revenue)
 Authority for Advance Rulings
 (Central Excise, Customs and Service Tax)

NOTIFICATION

New Delhi, the 22nd June, 2011

No. 1/2011-AAR

G.S.R. 475(E).—In exercise of the powers conferred by Section 28M of the Customs Act, 1962 (52 of 1962), Section 23H of the Central Excise Act, 1944 (1 of 1944) and Section 96H of the Finance Act, 1994 (32 of 1994), the Authority for Advance Rulings (Central Excise, Customs and Service Tax) hereby makes the following amendment in the Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005, namely :—

1. (1) These regulations may be called the Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Amendment Regulations, 2011.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005, in regulation 2, for clause (k), the following clause shall be substituted, namely :—

“(k) ‘Secretary’ means a Commissioner of Customs or Commissioner of Central Excise designated as Secretary by the Authority and includes an Additional Commissioner or a Joint Commissioner of Customs or of Central Excise, so designated :—

Provided that in case no officer of the rank of Commissioner of Customs or the Commissioner of Central Excise has been so designated, on account of lack of sanction of post or otherwise, the Secretary of the Authority for Advance Rulings constituted under Section 245-O of the Income-tax Act, 1961 (43 of 1961) may be so designated by the Authority.”.

[F. No. 16/02/2002-Pt.-III]

R. K. MEENA, Addl. Commissioner

Note :—The principal regulations were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 12 (E), dated the 7th January, 2005 and last amended by number G.S.R. 486(E), dated the 16th July, 2007.